

## Department of Parks and Recreation

### Fund: General (0001-00)

Sources: The General Fund consists of, "moneys received into the treasury and not specially appropriated to any other fund" (§67-1205). The fund sources are: 1) individual income tax, 2) corporate income tax, 3) sales tax, 4) cigarette tax, 5) beer tax, 6) wine tax, 7) liquor surcharge, 8) kilowatt hour tax, 9) mine license tax, 10) Treasurer's interest on investments of certain idle state funds, 11) court fees and fines, 12) insurance premium tax, 13) sale of alcoholic beverage licenses, 14) unclaimed property, 15) articles of incorporation and uniform commercial code filing fees, 16) estate and transfer tax, and 17) other miscellaneous sources from various agency receipts.

Uses: Any appropriated purpose.

Budget Unit: PRAA(340) Management Services

<b>FY 03</b>	<b>\$1,993,704</b>	<b>FY 04</b>	<b>\$1,799,900</b>	<b>FY 05</b>	<b>\$1,831,681</b>	<b>FY 06</b>	<b>\$2,006,000</b>	<b>FY 07</b>	<b>\$2,065,099</b>
--------------	--------------------	--------------	--------------------	--------------	--------------------	--------------	--------------------	--------------	--------------------

Budget Unit: PRBA(340) Park Operations

<b>FY 03</b>	<b>\$4,818,727</b>	<b>FY 04</b>	<b>\$4,787,203</b>	<b>FY 05</b>	<b>\$4,962,034</b>	<b>FY 06</b>	<b>\$4,993,800</b>	<b>FY 07</b>	<b>\$5,009,700</b>
--------------	--------------------	--------------	--------------------	--------------	--------------------	--------------	--------------------	--------------	--------------------

Budget Unit: PRCA(340) Park Development

<b>FY 03</b>	<b>\$1,360,401</b>	<b>FY 04</b>	<b>\$52,677</b>	<b>FY 05</b>	<b>\$0</b>	<b>FY 06</b>	<b>\$474,884</b>	<b>FY 07</b>	<b>\$62,027</b>
--------------	--------------------	--------------	-----------------	--------------	------------	--------------	------------------	--------------	-----------------

#### Total General Fund (0001-00)

<b>FY 03</b>	<b>\$8,172,832</b>	<b>FY 04</b>	<b>\$6,639,780</b>	<b>FY 05</b>	<b>\$6,793,715</b>	<b>FY 06</b>	<b>\$7,474,684</b>	<b>FY 07</b>	<b>\$7,136,826</b>
--------------	--------------------	--------------	--------------------	--------------	--------------------	--------------	--------------------	--------------	--------------------

### Fund: Indirect Cost Recovery (0125-00)

Sources: Indirect charges to federal agencies for administering federal grants.

Uses: General agency administrative costs and Recreation Bureau federal grant administration.

Budget Unit: PRAA(340) Management Services

<b>FY 03</b>	<b>\$130,286</b>	<b>FY 04</b>	<b>\$129,471</b>	<b>FY 05</b>	<b>\$199,998</b>	<b>FY 06</b>	<b>\$206,944</b>	<b>FY 07</b>	<b>\$292,865</b>
--------------	------------------	--------------	------------------	--------------	------------------	--------------	------------------	--------------	------------------

Budget Unit: PRBB(340) Park Operations

<b>FY 03</b>	<b>\$35,125</b>	<b>FY 04</b>	<b>\$35,436</b>	<b>FY 05</b>	<b>\$35,566</b>	<b>FY 06</b>	<b>\$38,547</b>	<b>FY 07</b>	<b>\$35,455</b>
--------------	-----------------	--------------	-----------------	--------------	-----------------	--------------	-----------------	--------------	-----------------

#### Total Indirect Cost Recovery Fund (0125-00)

<b>FY 03</b>	<b>\$165,411</b>	<b>FY 04</b>	<b>\$164,907</b>	<b>FY 05</b>	<b>\$235,564</b>	<b>FY 06</b>	<b>\$245,491</b>	<b>FY 07</b>	<b>\$328,321</b>
--------------	------------------	--------------	------------------	--------------	------------------	--------------	------------------	--------------	------------------

### Fund: Economic Recovery Reserve (0150-01)

Sources: Moneys in the fund are from cigarette taxes (deposits made pursuant to section 63-2520, Idaho Code) and interest earnings from the investment of idle moneys in the fund. Although not specified in law, it also includes transfers from the general fund or other funds as approved by the legislature. (§67-3520)

Uses: The fund was created for the purpose of meeting general fund revenue shortfalls, meeting expenses incurred as the result of a major disaster declared by the governor, or for providing one-time tax relief payments to the citizens of Idaho. It has been used for 27th pay period in FY 2006, one-time replacement equipment costs, economic development projects, the Parks and Recreation "Experience Idaho" initiative, and other line-items as approved by the legislature. (§67-3520)

Budget Unit: PRAC(340) Management Services

<b>FY 03</b>	<b>\$0</b>	<b>FY 04</b>	<b>\$0</b>	<b>FY 05</b>	<b>\$0</b>	<b>FY 06</b>	<b>\$52,632</b>	<b>FY 07</b>	<b>\$75,000</b>
--------------	------------	--------------	------------	--------------	------------	--------------	-----------------	--------------	-----------------

Budget Unit: PRBB(340) Park Operations

<b>FY 03</b> \$0	<b>FY 04</b> \$0	<b>FY 05</b> \$0	<b>FY 06</b> \$132,195	<b>FY 07</b> \$0
------------------	------------------	------------------	------------------------	------------------

Budget Unit: PRCB(340) Park Development

<b>FY 03</b> \$0	<b>FY 04</b> \$0	<b>FY 05</b> \$0	<b>FY 06</b> \$0	<b>FY 07</b> \$1,863,145
------------------	------------------	------------------	------------------	--------------------------

Budget Unit: PRCC(340) Development Enterprise Funds

<b>FY 03</b> \$0	<b>FY 04</b> \$0	<b>FY 05</b> \$0	<b>FY 06</b> \$4,539	<b>FY 07</b> \$6,101,954
------------------	------------------	------------------	----------------------	--------------------------

**Total Economic Recovery Reserve Fund (0150-01)**

<b>FY 03</b> \$0	<b>FY 04</b> \$0	<b>FY 05</b> \$0	<b>FY 06</b> \$189,367	<b>FY 07</b> \$8,040,099
------------------	------------------	------------------	------------------------	--------------------------

---

**Fund: Parks and Recreation (0243-00)**

Sources: Park user fees such as day use fees, campground fees, leases, concessions, etc. and general operational revenues from fees, administration, and vendor fees (\$67-4225).

Uses: Used for the administration and operations of the Parks and Recreation Department.

Budget Unit: PRAA(340) Management Services

<b>FY 03</b> \$1,010,661	<b>FY 04</b> \$1,152,318	<b>FY 05</b> \$1,150,695	<b>FY 06</b> \$1,262,744	<b>FY 07</b> \$1,207,064
--------------------------	--------------------------	--------------------------	--------------------------	--------------------------

Budget Unit: PRBA(340) Park Operations

<b>FY 03</b> \$1,913,101	<b>FY 04</b> \$1,889,222	<b>FY 05</b> \$2,476,634	<b>FY 06</b> \$2,690,258	<b>FY 07</b> \$2,671,936
--------------------------	--------------------------	--------------------------	--------------------------	--------------------------

Budget Unit: PRCA(340) Park Development

<b>FY 03</b> \$134,995	<b>FY 04</b> \$40,489	<b>FY 05</b> \$99,366	<b>FY 06</b> \$257,085	<b>FY 07</b> \$98,482
------------------------	-----------------------	-----------------------	------------------------	-----------------------

**Total Parks and Recreation Fund (0243-00)**

<b>FY 03</b> \$3,058,758	<b>FY 04</b> \$3,082,029	<b>FY 05</b> \$3,726,695	<b>FY 06</b> \$4,210,087	<b>FY 07</b> \$3,977,482
--------------------------	--------------------------	--------------------------	--------------------------	--------------------------

---

**Fund: Recreational Fuels (0247-00)**

Sources: Three percent of total fuel tax collections after deductions for tax administration, refunds, the railroad grade crossing protection fund, and the local bridge inspection fund (\$63-2412). The 3% is further broken down into five fund-details of which the Department of Parks and Recreation is the administrator of four. The State Police are responsible for the administration of the Search and Rescue Fund.

Uses: 0247-02 Waterway Improvement: 66% of 1.28% or .8448% is distributed to the Waterways Improvement Fund, (§63-2412(1)(e)(1)), for the protection and promotion of safety, waterways improvement, creation and improvement of parking areas, making and improving boat ramps and mooring, marking of waterways, search and rescue, and the purchase of real and personal property (§57-1501). Up to 20% of the moneys may be used to defray administrative costs.

0247-01 P & R Capital Improvement: 33% of 1.28% or .4244% is distributed to the Parks and Recreation Capital Improvement Fund, §63-2412(1)(e)(1), and another 33% of 1.28% or .4244 is distributed to the Parks and Recreation Capital Improvement Fund, §63-2412(1)(e)(2), to provide capital improvements to state parks and recreation facilities (§57-1801).

0247-03 Off-road Motor Vehicles: 66% of 1.28% or .8448% is distributed to the Off-road Vehicle Fund, §63-2412(1)(e)(2), to acquire, maintain and equip Off-Highway Vehicle (OHV) sites and facilities (§57-1901). Up to 20% of the moneys may be used to defray administrative costs.

0247-04 Roads and Bridges: 0.44% shall be distributed to the Parks and Recreation Capital Improvement Fund, (§63-241(1)(e)(2), to be used solely to develop, construct, maintain and repair roads, bridges and parking areas within and leading to parks and recreation areas of the state (§57-1801).

0266-00 Search and Rescue: 1% of 1.28% or .0128% is distributed to the Search and Rescue Fund, (§63-2412(1)(e)(1), and another 1% of 1.28% or .0128% is distributed to the Search and Rescue Fund, (§63-2412(1)(e)(2), for the purpose of defraying costs of search and rescue missions conducted by the county sheriff's offices (§67-2913). The State Police are the administrator of this fund-detail and no expenses are recorded in the Department of Parks and Recreation. It is shown here for informational purposes to account for the remaining portion of the 3% distribution of fuel tax.

Budget Unit: PRAA(340) Management Services

<b>FY 03</b> \$1,935,241	<b>FY 04</b> \$1,753,652	<b>FY 05</b> \$2,093,929	<b>FY 06</b> \$2,048,453	<b>FY 07</b> \$2,089,519
--------------------------	--------------------------	--------------------------	--------------------------	--------------------------

Budget Unit: PRBA(340) Park Operations

<b>FY 03</b> \$1,194,748	<b>FY 04</b> \$1,422,835	<b>FY 05</b> \$1,479,486	<b>FY 06</b> \$1,661,481	<b>FY 07</b> \$1,935,931
--------------------------	--------------------------	--------------------------	--------------------------	--------------------------

Budget Unit: PRCA(340) Park Development

<b>FY 03</b> \$1,112,216	<b>FY 04</b> \$982,571	<b>FY 05</b> \$673,457	<b>FY 06</b> \$1,691,009	<b>FY 07</b> \$914,579
--------------------------	------------------------	------------------------	--------------------------	------------------------

**Total Recreational Fuels Fund (0247-00)**

<b>FY 03</b> \$4,242,206	<b>FY 04</b> \$4,159,058	<b>FY 05</b> \$4,246,871	<b>FY 06</b> \$5,400,943	<b>FY 07</b> \$4,940,029
--------------------------	--------------------------	--------------------------	--------------------------	--------------------------

**Fund: Parks and Recreation Registration (0250-00)**

Sources: Recreational registration fees.

Uses: 0250-01 State Vessel Fund. Boar registration fees to support state and county boating programs. IDPR may retain up to 15% for administration of the boat registration program. The remaining fees, at least 85%, are distributed to eligible counties for deposit into their County Vessel Fund to pay for program development, boating facilities maintenance, and services (§67-7013).

0250-02 Cross County Ski Fund. Receipts from the sale of winter recreational parking permits ("Park N Ski" permit). IDPR may retain up to 15% for administration of the Park N Ski program. The remaining monies are deposited into the cross-country skiing recreation account for the reimbursement of costs for snow removal from parking locations and for the purpose of developing and maintaining cross-country ski trails and parking lots (§67-7118).

0250-03 Snowmobile Fund. After deductions for the snowmobile search and rescue fund, IDPR may retain up to 15% of snowmobile registration fees for administration of the program. The remaining fees, at least 85%, are distributed to the counties to provide services or facilities approved by the Department that will benefit snowmobilers. This includes things such as trail grooming, plowing and maintaining snowmobile parking areas, facilities and trail signing . Up to 15% of each county's funds may be used for law enforcement with the agreement of the county snowmobile advisory committee (§67-7106).

0250-04 Motorbike Fund. Fees charged for off-highway motorbike, all-terrain vehicle, and utility type vehicle stickers. After deduction of vendor fees, IDPR may retain up to 15% for administration of the motorbike registration program. The remaining fees, at least 85%, are used for the purchase or lease of land, maintenance and development of trails and facilities and for off-road user education (§67-7127).

0250-05 Recreational Vehicle Fund. Recreational Vehicle Registration fees. After deductions for county collection costs and the search and rescue fund, IDPR may retain up to 15% for administration of the State's Recreational Vehicle Program. The remaining fees, at least 85%, are used to provide grants for recreational vehicle projects (§49-448 and §67-4223(e)).

Budget Unit: PRAB(340) Management Services

<b>FY 03</b>	<b>FY 04</b>	<b>FY 05</b>	<b>FY 06</b>	<b>FY 07</b>
\$5,930,678	\$3,930,973	\$3,553,701	\$4,700,799	\$4,703,555

Budget Unit: PRBB(340) Park Operations

<b>FY 03</b>	<b>FY 04</b>	<b>FY 05</b>	<b>FY 06</b>	<b>FY 07</b>
\$386,594	\$479,272	\$520,912	\$696,688	\$834,773

Budget Unit: PRCA(340) Park Development

<b>FY 03</b>	<b>FY 04</b>	<b>FY 05</b>	<b>FY 06</b>	<b>FY 07</b>
\$1,196,719	\$873,626	\$2,272,862	\$2,792,341	\$2,697,517

**Total Parks and Recreation Registration Fund (0250-00)**

<b>FY 03</b>	<b>FY 04</b>	<b>FY 05</b>	<b>FY 06</b>	<b>FY 07</b>
\$7,513,991	\$5,283,870	\$6,347,474	\$8,189,828	\$8,235,845

**Fund: Miscellaneous Revenue (0349-00)**

Sources: State grants and contracts.

Uses: State grant or agreement purposes.

Budget Unit: PRAB(340) Management Services

<b>FY 03</b>	<b>FY 04</b>	<b>FY 05</b>	<b>FY 06</b>	<b>FY 07</b>
\$50,185	\$179	\$0	\$0	\$0

Budget Unit: PRBA(340) Park Operations

<b>FY 03</b>	<b>FY 04</b>	<b>FY 05</b>	<b>FY 06</b>	<b>FY 07</b>
\$38,772	\$45,366	\$13,678	\$14,783	\$29,964

Budget Unit: PRCB(340) Park Development

<b>FY 03</b>	<b>FY 04</b>	<b>FY 05</b>	<b>FY 06</b>	<b>FY 07</b>
\$12,500	\$14,202	\$10,798	\$4,776	\$10,648

**Total Miscellaneous Revenue Fund (0349-00)**

<b>FY 03 \$101,456</b>	<b>FY 04 \$59,747</b>	<b>FY 05 \$24,476</b>	<b>FY 06 \$19,559</b>	<b>FY 07 \$40,613</b>
------------------------	-----------------------	-----------------------	-----------------------	-----------------------

**Fund: Public Recreation Enterprise (0410-00)**

Sources: Enterprise operations such as retail sales, marinas, owned cabins, etc.

Uses: Operation of enterprise functions and purchase of goods for resale.

Budget Unit: PRBD(340) Park Operations

<b>FY 03 \$670,675</b>	<b>FY 04 \$760,976</b>	<b>FY 05 \$813,575</b>	<b>FY 06 \$933,939</b>	<b>FY 07 \$930,833</b>
------------------------	------------------------	------------------------	------------------------	------------------------

Budget Unit: PRBE (Cont) (340) Business Accounts-EB

<b>FY 03 \$257,444</b>	<b>FY 04 \$280,858</b>	<b>FY 05 \$207,886</b>	<b>FY 06 \$0</b>	<b>FY 07 \$0</b>
------------------------	------------------------	------------------------	------------------	------------------

Budget Unit: PRCB(340) Park Development

<b>FY 03 \$0</b>	<b>FY 04 \$0</b>	<b>FY 05 \$44,467</b>	<b>FY 06 \$584,782</b>	<b>FY 07 \$125,072</b>
------------------	------------------	-----------------------	------------------------	------------------------

**Total Public Recreation Enterprise Fund (0410-00)**

<b>FY 03 \$928,119</b>	<b>FY 04 \$1,041,834</b>	<b>FY 05 \$1,065,928</b>	<b>FY 06 \$1,518,721</b>	<b>FY 07 \$1,055,905</b>
------------------------	--------------------------	--------------------------	--------------------------	--------------------------

**Fund: Petroleum Price Violation (0494-00)**

Sources: Petroleum pricing violation funds as part of a nationwide redistribution to the states from the U.S. Department of Energy. The fund is administered by the Department of Water Resources.

Uses: In fiscal year 1998, the legislature appropriated \$1.2 million from this fund as a transfer from the Department of Water Resources to the Department of Parks and Recreation. Funds will be used for the STORE (State Trust for Outdoor Recreation Enhancement) program with the purpose of developing bike paths throughout the state.

Budget Unit: PRAA(340) Management Services

<b>FY 03 \$60,000</b>	<b>FY 04 \$17,760</b>	<b>FY 05 \$10,000</b>	<b>FY 06 \$33,442</b>	<b>FY 07 \$0</b>
-----------------------	-----------------------	-----------------------	-----------------------	------------------

**Fund: Parks and Recreation Expendable Trust (0496-00)**

Sources: Donations and special use trust funds to the Department (§67-4244).

Uses: 0496-01 Park Donations. Used for the purpose designated by the donor or the Parks and Recreation Board.

0496-02 Harriman Trust. Harriman park fees, grazing revenues, facility rentals and investment earnings used for the operation and maintenance of Harriman State Park.

0496-03 Park Land Trust. Proceeds of surplus land sales from the Department of Parks and Recreation.

0496-04 Park Land Trust for Ponderosa Acquisition. Appropriations and interest earnings for the acquisition of parcels surrounding Ponderosa State Park.

0496-05 Trail of the Coeur d'Alene. Trust Fund set up with Union Pacific resources to support and maintain the rail to trail line from Plummer to Mullan.

Budget Unit: PRAB(340) Management Services

<b>FY 03 \$0</b>	<b>FY 04 \$0</b>	<b>FY 05 \$563</b>	<b>FY 06 \$0</b>	<b>FY 07 \$0</b>
------------------	------------------	--------------------	------------------	------------------

Budget Unit: PRBA(340) Park Operations

<b>FY 03 \$359,792</b>	<b>FY 04 \$370,522</b>	<b>FY 05 \$406,788</b>	<b>FY 06 \$485,011</b>	<b>FY 07 \$476,319</b>
------------------------	------------------------	------------------------	------------------------	------------------------

Budget Unit: PRCA(340) Park Development

<b>FY 03</b> \$34,221	<b>FY 04</b> \$15,250	<b>FY 05</b> \$185,831	<b>FY 06</b> \$195,842	<b>FY 07</b> \$741,043
-----------------------	-----------------------	------------------------	------------------------	------------------------

Budget Unit: PRCD(340) Park and Land Trust Ponderosa Park

<b>FY 03</b> \$931,891	<b>FY 04</b> \$0	<b>FY 05</b> \$0	<b>FY 06</b> \$0	<b>FY 07</b> \$0
------------------------	------------------	------------------	------------------	------------------

**Total Parks and Recreation Expendable Trust Fund (0496-00)**

<b>FY 03</b> \$1,325,904	<b>FY 04</b> \$385,772	<b>FY 05</b> \$593,182	<b>FY 06</b> \$680,853	<b>FY 07</b> \$1,217,362
--------------------------	------------------------	------------------------	------------------------	--------------------------

---

**Fund: Federal Grant (0348-00)**

Sources: Federal agencies such as the National Park Service, U.S. Forest Service, U.S. Coast Guard, or U.S. Fish and Wildlife Service.

Uses: Projects or programs that benefit the department's goals and satisfy federal guidelines. Funds may be used by the Idaho Department of Parks and Recreation or passed through to other agencies.

Budget Unit: PRAB(340) Management Services

<b>FY 03</b> \$1,516,148	<b>FY 04</b> \$1,953,173	<b>FY 05</b> \$1,285,621	<b>FY 06</b> \$2,311,949	<b>FY 07</b> \$913,320
--------------------------	--------------------------	--------------------------	--------------------------	------------------------

Budget Unit: PRBB(340) Park Operations

<b>FY 03</b> \$826,597	<b>FY 04</b> \$782,437	<b>FY 05</b> \$1,086,607	<b>FY 06</b> \$1,064,456	<b>FY 07</b> \$1,927,031
------------------------	------------------------	--------------------------	--------------------------	--------------------------

Budget Unit: PRCB(340) Park Development

<b>FY 03</b> \$464,744	<b>FY 04</b> \$460,426	<b>FY 05</b> \$650,329	<b>FY 06</b> \$512,136	<b>FY 07</b> \$923,858
------------------------	------------------------	------------------------	------------------------	------------------------

**Total Federal Grant Fund (0348-00)**

<b>FY 03</b> \$2,807,489	<b>FY 04</b> \$3,196,036	<b>FY 05</b> \$3,022,557	<b>FY 06</b> \$3,888,542	<b>FY 07</b> \$3,764,210
--------------------------	--------------------------	--------------------------	--------------------------	--------------------------

---

**Department of Parks and Recreation Grand Total**

<b>FY 03</b> \$28,376,165	<b>FY 04</b> \$24,030,793	<b>FY 05</b> \$26,066,462	<b>FY 06</b> \$31,851,516	<b>FY 07</b> \$38,736,690
---------------------------	---------------------------	---------------------------	---------------------------	---------------------------